

WEST PLYMOUTH SENIORS HOME
 210000 CONTRACT NO. 1
 STATEMENTS OF ACCOUNTS RECEIVED
 FROM PERIOD OCTOBER 31, 1954, AND OCTOBER 31, 1955

PAYABLE SERVICE NUMBER	PERIOD ENDED	
	OCTOBER 31, 1954	OCTOBER 1955
Warding Services	800,000	800,000
Room rentals	574,400	512,320
Household services	90,000	90,000
Household services - physicians' fees	240,000	222,400
Clinical services	380,000	399,500
Laboratory	420,000	420,200
Blood bank	2,000	0,000
Radiology - diagnostic	240,000	232,500
Radiology - physicians' fees	70,000	80,200
Amulance service	267,000	260,000
Respiratory therapy	100,000	100,000
Pharmacy	200,000	200,000
Physiotherapy	60,000	60,000
Electrocardiography	4,000	7,000
ECG	50,000	61,000
Nuclear medicine	000	000
Speech therapy	10,000	5,000
Special services	1,000	000
Discharge	1,000	1,000
Dr. Kervick's office	20,000	20,000
Dr. Kinsella's office	100,000	100,000
Miscellaneous
TOTAL SENIORS' SERVICES RECEIVED	3,000,000	3,000,000
LESS CONTRACTED adjustments	3,150,000
NET SENIORS' SERVICES RECEIVED	0,000,000
OTHER RECEIVING SERVICE		
Office costs	50,000	50,000
BLANKET purchase including shipping	00,000	00,000
Medical records and insurance fees	1,000	1,000
Reading machine committee	1,000	1,000
TOTAL OTHER RECEIVING SERVICES	52,000	52,000

We noted a matter involving the internal control structure and its operation that we considered to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the component unit financial statements.

We noted the following reportable conditions:

Deficiencies of Control

During our review of the internal control structure, we noted a lack of segregation of duties at accounting functions due to the limited number of personnel. The same individual enters transactions and summarizes the accounts.

Management should be aware of this situation and develop procedures to review these transactions on a routine basis.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control elements does not reduce to a relatively low level the risk that errors or irregularities in accounts that would be material in relation to the component unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses or related risks. However, we do not believe the reportable condition described above is a material weakness.

This report is intended for the information of the board, management and the Institute Legislative Monitor. This resolution is not intended to limit the distribution of this report, which is a matter of public record.

Very truly yours,

MARKET-WISEDOM, INC.

By: Henry J. Williams



January 30, 1993

Board of Commissioners
 West Feliciana Parish Hospital
 Service District No. 1
 St. Francisville, Louisiana

Members of the Board:

We have audited the accompanying component financial statements of the

**WEST FELICIANA PARISH HOSPITAL
 SERVICE DISTRICT NO. 1
 ST. FRANCISVILLE, LOUISIANA**

as of and for the year ended October 31, 1992, and have issued our report thereon dated January 30, 1993.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit's financial statements are free of material misstatement.

In planning and performing our audit of the component unit financial statements of the West Feliciana Parish Hospital Service District No. 1 for the year ended October 31, 1992, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide assurance on the internal control structure.

The management of the West Feliciana Parish Hospital Service District No. 1 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. Internal control is a process designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) reliability of financial reporting, (b) effectiveness and efficiency of operations, and (c) compliance with applicable laws and regulations.

For the purpose of this report, internal control consists of the following five interrelated components:

1. The control environment
2. Risk assessment
3. Control activities
4. Information and communication
5. Monitoring

ISA No. 15 requires the auditor to obtain a sufficient understanding of the interrelated components to plan the audit. This understanding is used to identify types of potential misstatements, factors that affect the risk of material misstatement, and design of substantive tests.



January 30, 1993

Board of Commissioners
West Feliciana Parish Hospital
Service District No. 1
St. Francisville, Louisiana

Members of the Board:

We have audited the accompanying component unit financial statements of

**WEST FELICIANA PARISH HOSPITAL
SERVICE DISTRICT NO. 1
ST. FRANCISVILLE, LOUISIANA**

as of and for the year ended October 31, 1992, and have issued our report thereon dated January 28, 1993.

We conducted our audit in accordance with generally accepted auditing standards and COMPTON'S AUDITING STANDARDS, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the West Feliciana Parish Hospital Service District No. 1 is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the component unit financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the component unit financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the West Feliciana Parish Hospital Service District No. 1 complied in all material respects, with the provisions referred to in the preceding paragraph. With respect to those not tested, nothing came to our attention that caused us to believe that the District had not complied, in all material respects, with those provisions. The recommendations that were mentioned in our letter dated January 3, 1993, with respect to the October 31, 1992 audit were referred to and the findings that exhibited them have been corrected.

This report is intended for the information of the Board, management, and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Very truly yours,

GauDET-JOHNSON, Inc.

By: Jaime Johnson

WEST VIRGINIA PACIFIC HOSPITAL
 FEDERAL RESERVE NO. 1
 STATEMENT OF OPERATING EXPENSES
 YEAR ENDED OCTOBER 31, 1954 AND OCTOBER 31, 1953

	year ended	
	1954	1953
DEPARTMENT AND OTHER SERVICES		
Laboratory	\$76,200	\$69,474
clinical fees	2,245	24,885
room health	86,128	29,528
radiology	21,899	6,271
pharmacy	24,238	27,294
central services	28,543	89,876
business office	42,375	51,858
library	19,849	25,881
plant operations	22,526	25,498
housekeeping	24,881	24,253
physical therapy	11,888	18,454
medical records	248	275
Administrative	5,425	2,225
respiratory therapy	8,189	4,523
Dr. Marshall's office	23,787	17,488
radiation	13,624	13,054
Dr. Keenick's office	547	1,004
	<u>12,783</u>	<u>12,577</u>
total salaries and other services	\$65,088	\$67,282
OTHER OVERHEAD EXPENSES		
room health	\$22,405	\$19,817
radiology	18,725	25,885
Laboratory	11,784	6,824
radiology	7,878	4,284
pharmacy	54	268
central services	2,714	4,818
medical records	861	2,292
business office	24,884	20,814
plant operations	114	55
library	4,285	8,854
collection fees	28,250	22,860
audit and legal fees	8,820	5,250
rentage	21,588	28,282
equipment, rental	2,224	4,268
books and subscriptions	4,244	4,222
physical therapists and other office	25,817	25,981
all other administrative	<u>28,888</u>	<u>23,280</u>
total other overhead expenses	\$17,271	\$18,556

WEST POLYCLINIC HOSPITAL
FEDERAL REGISTER NO. 1
NOTICE TO CREDITORS
OCTOBER 18, 1974

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. INCOME TAX

The District is exempt from income taxes under Internal Revenue Code Section 501(c)(3).

NOTE 2 - NET PATIENT SERVICE REVENUE

The District has agreements with third party payors that provide payments to the District at amounts different from the established rates. A summary of the payment arrangements with major third party payors follows:

Medicare

Inpatient acute care services rendered to Medicare program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Inpatient preventive services, certain outpatient services and certain hospital and medical education costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology. The hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the District and audits thereof by the Medicare fiscal intermediary. The District's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the District. The District's Medicare cost reports have been audited by the Medicare fiscal intermediary through October 31, 1974.

Medicaid

Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology. The District is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports by the District and audits thereof by Medicare fiscal intermediary. The District's Medicaid cost reports have been audited by the Medicaid fiscal intermediary through October 31, 1974.

Blue Cross

Outpatient services rendered to Blue Cross subscribers are reimbursed at prospectively determined rates per day of hospitalization. The prospectively determined per diem rates are not subject to retrospective adjustment.

The District has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations. The basis for payments to the District under these agreements includes prospectively determined rates per discharge, discounts from established charges and prospectively daily rates.

WEST VIRGINIA HEALTH DEPT.
 HOSPITAL DISTRICT NO. 3
 STATEMENTS OF OPERATING EXPENSES
 YEAR ENDED OCTOBER 31, 1954, AND OCTOBER 31, 1953

YEAR ENDED
 OCTOBER 31,
 1954 1953

EXPENSES

Accounting	\$485,812	\$496,824
Home Health	227,922	288,878
Laboratory Supplies	122,829	122,840
Library Management	81,864	82,800
Occupational Therapy	28,284	28,800
All other	80	80
Radiology	78,282	78,400
Business Office	114,651	111,500
Administrative	27,184	28,000
Plant Operations	58,628	58,400
Medical Records	48,881	48,000
Housekeeping	37,478	38,000
Amalgams	118,263	111,000
Dr. Parrish's office	187,145	187,500
Dr. Marshall's office	281,882	282,800
X-ray Department	126,188	127,200
Total salaries	1,922,822	1,944,800

PURCHASED SERVICES

Pharmacy	\$14,042	\$14,000
Respiratory Therapy	4,488	8,000
Laboratory	78,018	82,700
Administrative	78,208	78,400
Laundry/Clinic	26,484	26,800
Food	8,847	11,200
Plant operations	8,280	8,000
Radiology	2,282	2,000
Physical Therapy	28,800	28,000
Anesthesia	8,280	8,000
Stenogram	2,800	2,800
Security	1,800	1,800
Dr. Parrish	8,448	8,448
Dr. Marshall	848	848
Barbery		18,742
Social services	2,800	2,000
Radiologic Diagnostic Code	64,888	62,000
Nurses salaries	2,814	2,800
Home Health	28,812	28,800
All other	122	122,000
Total purchased services	\$42,886	\$32,800



January 30, 1991

Interim Audit's Report

The board of commissioners:
West Feliciana Parish Hospital
Service District No. 1
St. Francisville, Louisiana

We have audited the accompanying component unit balance sheet of the

**WEST FELICIANA PARISH HOSPITAL
SERVICE DISTRICT NO. 1
ST. FRANCISVILLE, LOUISIANA**

at October 31, 1990, and October 30, 1989, the related component unit statement of revenues and expenses, fund balances, and cash flows for the years then ended. These component unit financial statements are the responsibility of the management of the West Feliciana Parish Hospital District No. 1. Our responsibility is to express an opinion on these component unit financial statements based on our audits.

Our CONFIDENCED OAG audits is accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the West Feliciana Parish Hospital Service District No. 1 as of October 31, 1990, and October 30, 1989, the results of its operations and its cash flows for the years then ended, in conformity with generally accepted accounting principles.

Gaudet Johnson, Inc.

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WEST FRANKLIN, VERMONT POLICE OFFICE
BY FRANKLIN, VERMONT
OCTOBER 21, 1968

under provisions of state law, they
cannot be a public document. A
copy of the report has been retained
but as the subject was killed,
it is not a public document. The
report is a confidential document
and is not a public document for
public information of the State
Department and the State Auditor
and, when necessary, of the
office of the clerk of court.

Refring Cost: 4-2-71

WEST PELICLIANA HOSPITAL
FINANCIAL STATEMENT NO. 1
STATE OF LOUISIANA, COMMUNITY
SECTION 21, 1956

NOTE 5 - ASSETS UNDER AGREEMENT

Assets whose use is limited under agreements with third party payors for funded depreciation are summarized as follows:

	DECEMBER 31,	
	1955	1954
U. S. TREASURY BOND		
Treasury bill maturing 11-07-55 4.50%		2718,660
Treasury bills maturing 11-20-55 through 01-16-57 yielding 4.50% - 4.20%	2088,400	
Realizations of Deprec		
Republic Bank maturing 12-26-57 4.50%	100,000	100,000
First Nat Bank maturing 08-15-55 7.00%		100,000
Plaquemine Bank & Trust maturing 12-31-55 and 01-03-57 4.50% and 4.50%	100,000	100,000
Bank of New Orleans Image maturing 07-12-56 5.00%		100,000
Unpaid Amounts		
Bank of Commerce 4.10% and 4.75%	40,215	40,000
	2128,615	240,000

NOTE 6 - PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of the following:

	DECEMBER 31,	
	1955	1954
Land	800,817	800,817
Building and improvements	820,860	420,860
Equipment	1,880,897	1,780,750
Construction in progress		300,179
	3,502,574	3,302,546
allowance for depreciation	1,718,258	1,570,877
Total Property and equipment	1,784,316	1,731,669

NOTE 7 - OTHER OPERATING REVENUE

The Hospital receives tax revenue from sales tax and property tax collected on purchases and property assessments in West Feliciana Parish. The sales tax is to be used for the operation of the Hospital and the property tax is to be used for operations and maintenance of the Hospital.

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January 25, 1957

INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

Board of Commissioners
New Orleans Parish Hospital Service
Service District No. 1
St. Francisville, Louisiana

Members of the Board:

Our audit was made for the purpose of forming an opinion on the compliance with financial statements taken as a whole of New Orleans Parish Hospital Service District No. 1 as of and for the year ended October 31, 1956, and October 31, 1957, which is presented in the preceding section of this report. The supplemental information presented in this report for the purpose of additional analysis and is not a required part of the component unit financial statements. Such information has been subjected to the audit procedures applied in the audit of the component unit financial statements and, in our opinion, is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

Janet Johnson, Inc.

WEST VIRGINIA PARKS SYSTEM,
 SERVICE CONTRACT, NO. 1
 SIX-MONTH PERIOD
 OCTOBER 31, 1954, AND OCTOBER 31, 1955

A S S E T S

	OCTOBER 31, 1954	1955
CURRENT ASSETS		
Cash and cash equivalents	\$581,584	\$455,494
Accounts receivable—patients, net	128,503	188,807
Accounts receivable—third party settlements	738,870	328,880
Accounts receivable—other	541,568	487,660
Inventories	182,387	78,818
Prepaid expenses	32,380	58,237
TOTAL CURRENT ASSETS	1,718,651	1,758,156
ASSETS WHOSE USE IS LIMITED		
By agreements with third party papers for funded depreciation	838,138	881,435
PROPERTY, PLANT AND EQUIPMENT	1,128,428	1,022,888
TOTAL ASSETS	2,846,815	2,671,086

L I A B I L I T I E S A N D F U N D E D B A L A N C E

CURRENT LIABILITIES		
current maturities of long term debt	\$13,573	\$13,548
accounts payable	506,515	216,848
accrued expenses	155,568	375,829
TOTAL CURRENT LIABILITIES	675,656	606,225
LONG TERM DEBT, less current maturities	25,938	49,638
DEFERRED REVENUES	284,283	281,728
TOTAL LIABILITIES	985,877	937,601
EQUITY		
fund balance	1,860,938	1,733,485
TOTAL LIABILITIES AND FUND BALANCE	2,846,815	2,671,086

Notes are an integral part of this statement.

DEPT. HULLMAN HARBOR HOSPITAL
 HARBOR HOSPITAL No. 1
 STATEMENT OF RECEIPTS AND DISBURSES
 FROM OCTOBER 31, 1956, AND OCTOBER 31, 1955

YEAR PERIOD
 OCTOBER 31,
 1956 1955

NET PATIENT SERVICE REVENUE	\$2,386,248	\$1,261,604
OTHER RECEIPTS FROM PATIENT SERVICE	___81,806	___80,441
Total patient service revenue	2,468,054	1,342,045
OPERATING EXPENSES		
Salaries	1,823,458	1,823,212
Supplies and other materials	266,002	281,252
Professional Services	268,807	412,518
Pharmacy Materials	251,708	296,512
Insurance	84,104	85,813
Emergency Room Physicians	300,563	318,323
Electric and telephone	59,937	570,100
Other medical expense	217,270	218,568
Provision for bad debts	300,010	287,973
Interest expense	4,447	___173
Depreciation	___121,232	___112,207
Total operating expenses	3,841,636	3,826,458
REVENUE IN EXCESS (DEFICIENCY) FROM PATIENT SERVICE	\$626,418	\$515,587
OTHER OPERATING REVENUE		
Hospital sales tax	1,431,748	1,425,642
Parish maintenance tax	___214,145	___275,910
TOTAL OTHER OPERATING REVENUE	1,617,603	1,601,752
INCOME (LOSS) FROM OPERATIONS	___28,217	___109,119
NONOPERATING REVENUE		
Indefinite Grants - various organizations	22,382	
Mental Health Care	48,000	16,272
Emergency Services Grants	58,716	75,000
Waller Day Relief Fund	4,000	5,000
Interest Income	78,132	47,782
All other	___12,688	___4,888
Total nonoperating revenue	223,918	___158,934
REVENUE IN EXCESS OF EXPENSES	298,201	1,406,568

Notes are an integral part of this statement.

WEST LOUISIANA PARISH HOSPITAL
SERVICE DISTRICT NO. 1
STATE OF LOUISIANA
DECEMBER 31, 1968

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Fund - West Louisiana Parish

The West Louisiana Parish Hospital Service District No. 1's component unit financial statements are an integral part of the West Louisiana Parish Police Jury's comprehensive annual financial report. This report has been issued under separate cover for the West Louisiana Parish Hospital Service District No. 1, and should not be used for any other purpose. The only operations of the West Louisiana Parish Hospital Service District No. 1 are through the West Louisiana Parish Hospital.

B. Functional Separation Entity

On February 21, 1968, the West Louisiana Parish Police Jury passed a resolution creating the West Louisiana Parish Hospital District No. 1 (hereinafter sometimes called the "District") under the authority of Article 5, Section 18, of the 1974 Louisiana Constitution and Chapter 66 of Title 48 of the Louisiana Revised Statutes of 1968, as amended. The District is composed of all the territory situated within the limits of the Parish of West Louisiana.

The governing authority of the District consists of a Board of five (5) commissioners, all of whom are qualified electors of West Louisiana Parish. The Commissioners serve with pay, per diem, and reimbursement of actual cash out-of-pocket expenses incurred in the performance of their duties.

One public purpose of the District is to secure, provide for, and protect the public health and welfare by the treatment of human ailments through the acquisition and construction of projects as authorized by Chapter 66 of Title 48 of the 1974 Louisiana Constitution, and the financing and financing of expenditures to acquire, construct, renovate, improve hospitals, clinics, laboratories, a nursing home, and any other facility, building or structure which may be of use and benefit in the teaching, training or practice of medical science and treatment of human ailments, or for such other facilities as the District shall find useful in the study of, or research in, or treatment of illness or infirmities, all as is more fully set out in said Chapter 66 of Title 48 of the 1974 Louisiana Constitution.

C. BAISIS OF PREPARATION

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses during the period. Actual results could differ from those estimates.

The accounts of the District are organized on the basis of a fund which is considered a separate accounting entity. The operations of the fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenses. Government revenues are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are conducted.

WEST VIRGINIA SENIOR CENTER
OFFICE BUILDING NO. 1
SOCIAL SECURITY DISTRICT
CHERRILL, W. VA.
MAY 21, 1974

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Enterprise Funds are used to account for operations; (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (revenues, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Proprietary Funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which it is earned and expenses measurable, and expenses are recognized in the period incurred, if measurable.

D. BOOKING ACCOUNTING

The District's adopted budget meets the requirements of the Louisiana Local Government Budget Act as provided by Louisiana Revised Statutes 17:1211.

E. GRANTS

The Hospital provides care without charge or at amounts less than its established rates to patients who meet certain criteria under its charity care policy. Because the Hospital does not perform collection of amounts determined to qualify as charity care, they are not reported as revenues.

F. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the District considers all highly liquid investments purchased with an initial maturity of three months or less to be cash equivalents.

G. INVENTORY

Inventories are valued at the lower of cost or market using the first-in, first-out method.

H. DEFERRED - CASH AND CASH EQUIVALENTS

The October 31, 1974, and October 31, 1973, carrying amounts of the District's deposits were \$227,280, and \$228,325, respectively, of which \$220,000 is covered by Federal Depositary Insurance. The remaining bank balances which are considered necessary in generally accepted governmental accounting principles, were collateralized by securities held in a joint custodial account in the District's name.

WEST PALM BEACH TRAINING CENTER
PROPERTY CONTRACT NO. 3
ENTER TO CLEAR, AND RECONSTRUCT
OCTOBER 21, 1954

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. RECEIVABLE ACCOUNTS

Accounts receivable from patients, insurance companies and third-party reimbursement organizations are recorded at established charge rates. Certain third-party covered accounts (Medicare and Medicaid) are based on cost reimbursement agreements which generally result in the District collecting less than the established charge rates with the difference recorded as "contractual adjustments." Final determination of settlement is subject to review by appropriate authorities. Adequate allowances are provided for doubtful accounts and contractual adjustments. doubtful accounts are written off against the allowance after adequate collection effort is exhausted and reviewed on recognition of bad debts if inadequately collected. NET OPERATING REVENUE includes only those amounts estimated by management to be collectible.

2. PROPERTY AND EQUIPMENT

Property and equipment is stated at cost, except for assets donated to the District. Donated assets are recorded at the appraised value on the date of donation.

Depreciation is recorded on a straight-line basis over the useful lives of the assets. Equipment under capital leases is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation and amortization in the financial statements.

Major repairs, repairs, replacements and improvements of minor importance are expensed. Major replacements and improvements are capitalized.

3. NET PATIENT SERVICE REVENUE

Net patient service is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retrospective adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

4. FACILITIES FUND

Accumulated unpaid facilities is accrued when incurred. Employees earn and vest in vacation leave according to years of service as shown below:

YEARS OF SERVICES	FULL-TIME EMPLOYEES
Less than 1 year	4.87 hours per month
After 1 year	11.85 hours per month
After 10 years	19.83 hours per month

WEST VIRGINIA POWER SYSTEM
 PERSONNEL SERVICE NO. 1
 STATE OF WEST VIRGINIA, DEPARTMENT
 OF TREASURY, 11, 1955

NOTE 3 - ACCOUNTS RECEIVABLE - PATIENTS

Accounts receivable - patients consists of the following:

	OCTOBER 31,	
	1955	1954
Total patient accounts receivable	\$571,583	\$774,177
Less allowance for uncollectible accounts	1261,561	1286,147
	279,500	188,030
	*****	*****

The following summarizes the activity in the allowance for uncollectible accounts:

	OCTOBER 31,	
	1955	1954
Balance, at beginning of year	\$288,148	\$708,208
Recoveries	74,838	82,211
Accounts charged to expense	208,538	187,943
Accounts charged off	127,121	175,252
Balance, at end of period	247,327	288,148
	*****	*****

NOTE 4 - ACCOUNTS RECEIVABLE - OTHER

Accounts receivable - other consists of the following:

	OCTOBER 31,	
	1955	1954
Unaudited sales tax revenue for the months of October and September	\$278,138	\$708,004
Approved maintenance tax revenue	178,818	164,143
	247,348	222,043
	*****	*****

**WEST VIRGINIA POWER DISTRICT
 POWER DISTRICT NO. 1
 NORTH OF CHARLOTTE, WEST VIRGINIA
 NOVEMBER 31, 1956**

NOTE 8 - LONG TERM DEBT

1949-1956 Debt service on notes payable to Citizens is payable in monthly installments of \$3,383 including interest at 7.25% through May 1958, collateralized by job equipment. Maturities of notes payable for each year follows:

October 31, 1957	\$12,570
October 31, 1958	14,000
October 31, 1959	14,000
October 31, 1960	1,000

NOTE 9 - PENSION PLAN

The District participates in a contributory multiemployer pension plan. The plan provides defined benefits to substantially all of its employees. Annual pension expenses were \$12,884, and \$13,728, for the years ended October 31, 1955, and October 31, 1956, respectively.

NOTE 10 - INSURANCE RISKS

The Hospital is exposed to various risks of loss related to having Chief of Surgery as, and destruction of medical records and equipment; injuries to equipment and natural disasters. The Hospital is a member of two separate trust funds established by the West Virginia Hospital Association that stockpile and insure of (1) hospital professional liability and comprehensive general liability, and (2) statutory workers' compensation. The Hospital carries commercial insurance for all other risks of loss. All of the balance sheet items, the District has no major risks which exceeding its coverage.

NOTE 11 - CREDIT

The District has an unsecured line of credit with both local banks for \$75,000 each at an annual rate not to exceed 8.5%

NOTE 12 - COMMERCE/ISSUES OF CREDIT RISK

The District is located in St. Francisville, Louisiana, and grants credit without collateral to patients, most of whom are local residents and are insured under third-party paper agreements. Revenue from patients and third-party papers were as follows:

	YEAR ENDED OCTOBER 31,	
	1955	1956
Business and Individuals	\$54	700
Commercial, other than and all other	304	300
	358	1000
	1955	1956



March 31, 1997

RECEIVED
 BOARD OF COMMISSIONERS
 WEST PASCAGO PARISH HOSPITAL
 03/31/97

Mr. Daniel M. Kyle
 Legislative Auditor
 State of Louisiana
 Post Office Box 4497
 Baton Rouge, Louisiana 70801-0497

Dear Mr. Kyle:

We are forwarding to you one original and eight bound copies of our audit report, which includes our report on internal control structures in accordance with governmental auditing standards, and our report on compliance with laws and regulations based on an audit of the financial statements prepared in accordance with governmental auditing standards for West Feliciana Parish Hospital Service District - St. Francisville, Louisiana, for the year ended October 31, 1996. We will retain our workpapers for this engagement for a period of six years.

During the year ended October 31, 1996, the Board of Commissioners was paid \$9,125 per diem. Each Board member received \$80 per meeting attended.

Please acknowledge receipt by forwarding a stamped copy of this letter. Thank you for your cooperation in this matter.

Very truly yours,

GAUDET-JOHNSON, INC.

By Larry Johnson

Enclosure
 c/o Board of Commissioners
 West Feliciana Parish Hospital
 P. O. Box 388
 St. Francisville, Louisiana 70775

Received Acknowledged
 Legislative Auditor

By 